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Our Ref: SFW:AMM:97324910
Your Ref:
Writer: Sharron Wise 09 327 1690
Partner: Tony van Merwyk 09 327 1660

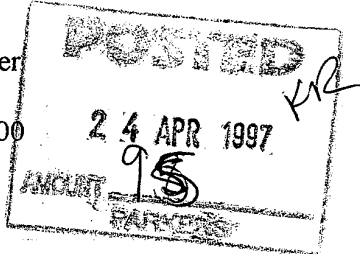
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23 April 1997

Dunhill Madden Butler
16 Barrack Street
SYDNEY NSW 2000



Attention: Mr Malcolm Davies

Dear Sir,

SALVATION ARMY AND CHARLES ALLAN SMITH

We refer to your telephone conversation with Tony van Merwyk on 14 April 1997.

As discussed, we agree that it is important that a unified approach be taken to each of the potential claims against the Salvation Army and accordingly we have obtained our client's instructions to forward copies of our opinions in this matter to you.

We enclose our letter to our client dated 21 February 1997 which sets out the background to Mr Smith's appearance in court together with our letters dated 28 February and 4 April 1997 wherein our general advice to the Army is given.

We look forward to the receipt of any documentation which you believe may assist us in return.

Yours faithfully
PARKER & PARKER

Encs

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